



## TOWN OF WEST HARTFORD

### AGENDA ITEM SUMMARY

**To:** Town Council

**From:** Matt Hart, Town Manager

**Date:** September 12, 2018

**CC:** Peter Privitera, Director of Financial Services

**Subject:** Resolution (Hart) Authorizing Suspense of Taxes Owed on the 2014 Grand List for Motor Vehicles and Personal Property (151)

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**Background:** Connecticut General Statutes require each municipality to maintain a suspense tax book. On an annual basis, the Tax Collector identifies motor vehicle taxes, supplemental motor vehicle taxes and personal property taxes that are three years delinquent and compiles a list of said accounts. This report is available from the Finance Director upon request. Upon Town Council approval these taxes are moved to the suspense tax book. Taxes on real property are not transferred to suspense.

**Operational Impact:** The transfer of uncollectible taxes to the suspense tax book enables staff to concentrate collection efforts on more recent billings and to maximize the collection of prior year taxes.

**Financial Impact:** Town Council adoption of this resolution would result in a transfer of \$277,893.63 in delinquent taxes to the suspense tax book. However, any such tax and related interest, penalty, and fees may still be collected by the Town.

**Legal Review:** Corporation Counsel's office has reviewed and approved the form and legality of the proposed resolution.

**Project Schedule:** Not applicable.

**Recommendation:** In order to maximize the Town's tax collection efforts, staff recommends Council approval of the attached resolution.

**Attachments:** See attached resolution.

**RESOLUTION AUTHORIZING SUSPENSE OF TAXES OWED ON THE 2014 GRAND  
LIST FOR MOTOR VEHICLES AND PERSONAL PROPERTY**

**WHEREAS**, Connecticut General Statutes Section 12-165 requires that each municipality have a suspense tax book and deliver to the Town Council a statement giving by rate bill: (1) the amount of each uncollectible personal property; (2) the name and address of the person against whom each such tax was levied; and (3) the reason why such collector believes each such tax is uncollectible.

**WHEREAS**, \$171,638.04 in taxes are due the Town of West Hartford for motor vehicles on the 2014 Grand List;

**WHEREAS**, \$31,423.44 in taxes are due the Town of West Hartford for motor vehicles on the Supplemental 2014 Grand List;

**WHEREAS**, \$74,832.15 in taxes are due the Town of West Hartford for personal property on the 2014 Grand List;

**WHEREAS**, the name and address of the person against whom the Town of West Hartford levied each such tax is included in the attached Delinquent Report as of 6/30/18 for Tax Year 2014;

**WHEREAS**, the Town of West Hartford considers these taxes uncollectible due to the age of the delinquencies and unsuccessful attempts to collect these taxes over the past three years;

**WHEREAS**, I, Helene J. Lefkowitz, Revenue Collector, certify that, to the best of my knowledge and belief, each tax contained in the attached lists is unpaid and is uncollectible.

**NOW THEREFORE**, be it resolved that the Town Council agrees that the collector shall transfer each uncollectible tax to the suspense tax book; provided, however, that nothing herein shall be construed as an abatement of any tax so transferred, but any such tax, as it has been increased by interest or penalty, fees and charges may be collected by the Revenue Collector.

(Hart)  
9/12/18